Representative Joel Ferry proposes the following substitute bill: **RAILROAD AMENDMENTS** 1 2 2020 GENERAL SESSION 3 STATE OF UTAH 4 **Chief Sponsor: Joel Ferry** Senate Sponsor: 5 6 7 LONG TITLE **General Description:** 8 9 This bill modifies provisions related to railroads. 10 **Highlighted Provisions:** This bill: 11 12 • repeals the state sales and use tax exemption for sales of fuel to a rail carrier for use 13 in a locomotive engine; 14 requires an approximate value of the resulting revenue be deposited into the General 15 Fund: 16 creates the Railroad Crossing Restricted Account; 17 • provides that upon appropriation, the Department of Transportation shall use the money in the Railroad Crossing Restricted Account for construction projects related 18 19 to railroad crossings on $\hat{H} \rightarrow class A, \leftarrow \hat{H}$ class B $\hat{H} \rightarrow , \leftarrow \hat{H}$ and class C roads; and 20 makes technical changes. 21 Money Appropriated in this Bill: 22 This bill appropriates in fiscal year 2021: 23 ► to the General Fund Restricted -- Railroad Crossing Restricted Account, as an 24 ongoing appropriation: from the General Fund, \$3,660,000. 25 •

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3560	(5) Penalties for late payment shall be as provided in Section 59-1-401.
3561	(6) (a) Except as provided in Subsection (6)(c), for any amounts required to be remitted
3562	to the commission under this part, the commission shall each month calculate an amount equal
3563	to the difference between:
3564	(i) the total amount retained for that month by all sellers had the percentages listed
3565	under Subsections (2)(b) and (2)(c)(ii) been 1.5%; and
3566	(ii) the total amount retained for that month by all sellers at the percentages listed
3567	under Subsections (2)(b) and (2)(c)(ii).
3568	(b) The commission shall each month allocate the amount calculated under Subsection
3569	(6)(a) to each county, city, and town on the basis of the proportion of agreement sales and use
3570	tax that the commission distributes to each county, city, and town for that month compared to
3571	the total agreement sales and use tax that the commission distributes for that month to all
3572	counties, cities, and towns.
3573	(c) The amount the commission calculates under Subsection (6)(a) may not include an
3574	amount collected from a tax that:
3575	(i) the state imposes within a county, city, or town, including the unincorporated area
3576	of a county; and
3577	(ii) is not imposed within the entire state.
3578	Section 10. Section 72-2-131 is enacted to read:
3579	72-2-131. Railroad Crossing Restricted Account.
3580	(1) There is created in the General Fund the Railroad Crossing Restricted Account.
3581	(2) The account shall be funded by:
3582	(a) appropriations to the account by the Legislature;
3583	(b) private contributions:
3584	(c) donations or grants from public or private entities; and
3585	(d) interest earned on money in the account.
3586	(3) The Legislature shall appropriate funds in the account to the department.
3587	(4) Upon appropriation, the department shall use the money in the account for
3588	construction, reconstruction, or renovation projects related to railroad crossings on $\hat{H} \rightarrow \underline{class A}, \leftarrow \hat{H}$
3588a	$\underline{\text{class B}} \hat{\mathbf{H}} \rightarrow , \leftarrow \hat{\mathbf{H}} \underline{\text{or}}$
3589	class C roads.
3590	Section 11. Appropriation.